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May 1, 2007



Ms. Cheryl Kikuta  
Utilities Administrator  
Division of Consumer Advocacy  
Department of Commerce and Consumer Affairs  
335 Merchant Street, Room 326  
Honolulu, Hawaii 96813

Dear Ms. Kikuta:

Subject: Docket No. 2006-0386  
HECO 2007 Test Year Rate Case  
Responses to Third Submission of Information Requests

FILED  
2007 MAY -1 P 3:34  
PUBLIC UTILITIES  
COMMISSION

Enclosed are Hawaiian Electric Company, Inc.'s ("HECO") responses to the Consumer Advocate's Third Submission of Information Requests ("IRs") listed on Attachment A. Responses to the remaining IRs will be submitted to the Consumer Advocate when completed.

HECO will provide the Commission with copies of the attached IR responses along with responses to all of the Consumer Advocate's IRs, after the last IR response is completed and submitted to the Consumer Advocate.

Sincerely,

Dean K. Matsuura  
Director, Regulatory Affairs

Attachments

cc: Public Utilities Commission (w/o attachments)  
Sawvel & Associates, Inc.  
Utilitech, Inc.  
Dr. Khojasteh Davoodi  
Ralph Smith, Larkin & Associates  
Randall Y.K. Young, Esq. (w/o attachments)

**Responses transmitted on May 1, 2007**

45, 50, 64, 69, 163

**Responses transmitted on April 27, 2007**

44, 46-48, 112, 134, 144, 145, 160, 162, 165, 166 (non-confidential only)

**Responses transmitted on April 26, 2007**

72 (Attachments 1 & 2), 87, 103, 107, 109, 131, 168

**Responses transmitted on April 24, 2007**

37, 53, 81, 88, 98 (revised), 100, 104, 111

**Responses transmitted on April 23, 2007**

94, 97-99, 167, 175, 177-179

**Responses transmitted on April 20, 2007**

38-40, 68, 72, 73, 75, 76, 78, 115, 119, 124, 125, 126

**Responses transmitted on April 19, 2007**

21-27, 29, 31-36, 41-43, 51-52, 54-58, 60-63, 65-67, 70, 77, 79, 82-84, 114, 116-118, 120-123, 128-130, 135-143, 146, 148, 151-157, 159, 161, 164, 169-174, 176, 180

**Remaining IR Responses**

28, 30, 49, 59, 71, 74, 80, 85, 86, 89-93, 95, 96, 101, 102, 105, 106, 108, 110, 113, 127, 132, 133, 147, 149, 150, 158, 166 (confidential)